



## ■ Change in Prepaid Sales Tax Rates on Motor Fuel

### **T0:** Resellers and Retailers of Motor Fuel

Effective October 1, 1991, prepaid sales tax rates on deliveries of gasohol and other motor fuels will increase.

The new rates are

- **3¢ per gallon** for gasohol and
- **4¢ per gallon** for gasoline, diesel fuel, and all other motor fuels subject to prepaid sales tax.

### **T0:** Resellers of Motor Fuel

If you file Form PST-1, Prepaid Sales Tax Return, and Form PST-2, Prepaid Sales Tax Statement of Tax Paid, you will soon receive new forms reflecting the new rates.

**Note:** Beginning with your October 1991 return, your Forms PST-1 and PST-2 are **due on or before the 20th** of the month following the month for which you are filing.

For example, if you are filing for the month of October 1991, your return is due on or before November 20, 1991.

Resellers should now give Copies A and B of Form PST-2 to retailers **no later than the 10th** of the month. This action will allow retailers sufficient time to file in order to receive credit for prepaid sales tax.

### Questions?

If you have questions or need more information, please call or write us. Our telephone numbers and address are printed at the bottom of this bulletin.



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